

Internal Revenue Service, Treasury

§ 20.2056-0

deduction is allowed by reason of section 2056(b)(7). See section 2056(b)(9) and § 20.2056(b)-9.

[T.D. 8522, 59 FR 9647, Mar. 1, 1994]

§ 20.2056-0 Table of contents.

This section lists the captions that appear in the regulations under §§ 20.2056(a)-1 through 20.2056(d)-3.

§ 20.2056(a)-1 Marital deduction; in general.

- (a) In general.
- (b) Requirements for marital deduction.
 - (1) In general.
 - (2) Burden of establishing requisite facts.
 - (c) Marital deduction; limitation on aggregate deductions.
 - (1) Estates of decedents dying before 1977.
 - (2) Estates of decedents dying after December 31, 1976, and before January 1, 1982.
 - (3) Estates of decedents dying after December 31, 1981.

§ 20.2056(a)-2 Marital deduction; deductible interests and nondeductible interests.

- (a) In general.
- (b) Deductible interests.
- § 20.2056(b)-1 Marital deduction; limitation in case of life estate or other "terminable interest."*
 - (a) In general.
 - (b) Terminable interests.
 - (c) Nondeductible terminable interests.
 - (d) Exceptions.
 - (e) Miscellaneous principles.
 - (f) Direction to acquire a terminable interest.
 - (g) Examples.

§ 20.2056(b)-2 Marital deduction; interest in unidentified assets.

- (a) In general.
- (b) Application of section 2056(b)(2).
- (c) Interest nondeductible if circumstances present.
- (d) Example.

§ 20.2056(b)-3 Marital deduction; interest of spouse conditioned on survival for limited period.

- (a) In general.
- (b) Six months' survival.
- (c) Common disaster.
- (d) Examples.

§ 20.2056(b)-4 Marital deduction; valuation of interest passing to surviving spouse.

- (a) In general.
- (b) Property interest subject to an encumbrance or obligation.
- (c) Effect of death taxes.
- (d) Remainder interests.

§ 20.2056(b)-5 Marital deduction; life estate with power of appointment in surviving spouse.

- (a) In general.
- (b) Specific portion; deductible amount.
- (c) Meaning of specific portion.
 - (1) In general.

- (2) Fraction or percentage share.

(3) Special rule in the case of estates of decedents dying on or before October 24, 1992, and certain decedents dying after October 24, 1992, with wills or revocable trusts executed on or prior to that date.

- (4) Local law.
- (5) Examples.
- (d) Meaning of entire interest.
- (e) Application of local law.
- (f) Right to income.
- (g) Power of appointment in surviving spouse.
- (h) Requirement of survival for a limited period.
- (j) Existence of power in another.

§ 20.2056(b)-6 Marital deduction; life insurance or annuity payments with power of appointment in surviving spouse.

- (a) In general.
- (b) Specific portion; deductible interest.
- (c) Applicable principles.
- (d) Payments of installments or interest.
- (e) Powers of appointment.

§ 20.2056(b)-7 Election with respect to life estate for surviving spouse.

- (a) In general.
- (b) Qualified terminable interest property.
 - (1) In general.
 - (2) Property for which an election may be made.
 - (3) Persons permitted to make the election.
 - (4) Manner and time of making the election.
- (c) Protective elections.

- (1) In general.
- (2) Protective election irrevocable.
- (d) Qualifying income interest for life.
 - (1) In general.
 - (2) Entitled for life to all income.
 - (3) Contingent income interests.
 - (4) Income between last distribution date and spouse's date of death.
- (5) Pooled income funds.

(6) Power to distribute principal to spouse.

(e) Annuities payable from trusts in the case of estates of decedents dying on or before October 24, 1992, and certain decedents dying after October 24, 1992, with wills or revocable trusts executed on or prior to that date.

- (1) In general.
- (2) Deductible interest.
- (3) Distributions permissible only to surviving spouse.
- (4) Applicable interest rate.
- (5) Effective dates.
- (f) Joint and survivor annuities. [Reserved]
- (g) Application of local law.
- (h) Examples.

§ 20.2056(b)-8 Special rule for charitable remainder trusts.

- (a) In general.
 - (1) Surviving spouse only noncharitable beneficiary.
 - (2) Interest for life or term of years.
 - (3) Payment of state death taxes.